



**Washington State Board of Accountancy
2010 Quality Assurance Review (QAR) Status Form
Detailed Instructions for Submitting Reports**

1. If your firm is submitting reports for review by the Board, please complete Section A of the 2010 QAR Status Form. Please use the following Industry Types and Entity Types:

Industry Types

Agriculture
Bank
Brokers/Dealers in Securities
Not For Profit
Common Interest Realty Association
Construction
Governmental
Financial
Real Estate
Pension
Health Care Organizations
Professional Services (Doctors, Dentists, Etc.)
Personal Financial
Retail
Wholesale
Other – Please specify

Entity Types

Regular Corporation
S Corporation
Other Kind of Corporation
Limited Partnership
Sole Proprietorship
General Partnership

2. The financial statements submitted should be for a full year and include disclosures, if applicable.
3. Audit reports issued in accordance with **Government Auditing Standards (GAS)** are required to undergo an external quality control review. These standards require a peer review and audits issued in accordance with these standards should not be submitted to the Board for the QAR program. If your firm is issuing such audits, you **must** complete section C.
4. Compilation or review reports issued for a governmental entity are subject to review by the Board's QAR Committee.
5. **SSARS 8 management use only compilation reports are exempted from the QAR program.**
6. Please submit **two** copies of each report and the related statements and/or schedules:
 - (a) Unless all reports are reviewed and issued in a controlled, centralized process, you must include reports issued by each branch office.
 - (b) To maintain confidentiality, **omit all names, addresses and other identifying factors** for both your firm and the client. Please exercise care to ensure confidentiality. **Do not omit dates.**
 - (c) Record the firm's QAR file number on all copies of each report submitted.
7. Include any completed preparation checklist (i.e. PPC or AICPA) used in preparing the report.